following Bills passed by the Council have received the gracious Assent of His Highness the Maharaja.

1. The Cochin Children Bill—Regulation XXXVI of 1111.
2. The Cochin Income-tax Regulation Amendment Bill (Schedule) do XXXVII of 1111.
3. do do XXXVIII of 1111.
4. The Cochin Trade Uuion Bill do III of 1112.
5. The Cochin Patents and Designs Bill do XI of 1112.
6. The Cochin Limitation Regulation Amendment Bill do XII of 1112.

Statements Laid on the Table.

Mr. P. V. Subramania Ayyar.—Sir, under Rule 51 of the Legislative Council Rules, I beg to place on the table the following statement of demands restored by the Government under section 16 (8) of the Legislative Council Regulation VIII of 1098 in the Budget estimate of the year 1112 as passed by the Council.

No.	Head of account	Amount Rs.	Remarks
1	Education Primary Education Boys' Schools	600	The Diwan, by virtue of the powers conferred on him by section 16 (8) of the Legislative Council Regulation, declared that this is essential to the discharge of the responsibilities of the Government and it has, therefore, been restored.

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Under Rule 52 of the Legislative Council Rules, I beg to place on the table the following statement of expenditure authorised by Government under section 16 (9) of the Legislative Council Regulation VIII of 1098.

No.	Head of account	Amount Rs.	Explanation
			State.
1	17. Law and Justice D. Factories and Boilers Travelling allowance	50	The original allotment under the head in 1111 after the transfer of Rs. 69 to 'Establishment of Inspector' was found insufficient to meet the actual requirements of the year to enable the Inspector to inspect the Factories as many times as required by the Regulation.
2	31. Scientific, etc., Department 5. A. Industries Proper Service labels	200	There was no provision for the expenditure in the Budget Estimate of 1112 as the same could not be foreseen at the time of preparation of the Budget. The additional allotment was necessitated on account of the separation of the Industries Department.
			Cranganur.
1	1. Land Revenue Travelling allowance	39	The increased travelling allowance of the Deputy Tahsildar of Cranganur, Mr. T. I. Chummar doing duty as Talappalli Tahsildar where he has a wider jurisdiction was debited to Cranganur. The excess under the head was therefore sanctioned to be met by transfer from the non-votable head 'Deputy Tahsildar'.
1	25. Income-tax Refunds	40	It was not possible to make an accurate estimate of expenditure under the head. To meet the actual requirements of the year additional allotment had to be resorted to.

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Mr. T. S. Balarama Ayyar *(Trichur North).*—Whether the sums mentioned in the statement have all been expended or only authorised to be expended? That is what I want to know.

Mr. P. V. Subramania Ayyar *(Comptroller of Accounts).*—In respect of 1111, the amounts have already been spent. But in respect of 1112, the total expenditure has not been incurred.

Mr. T. S. Balarama Ayyar *(Trichur North).*—Does not the rule require that the statement should relate to sums actually expended? The statement is submitted according to Rule 52 and there it says that it ought to be one of expenditure incurred. Suppose any portion of the item is not expended, it is open to the Council to discuss on that subject.

Mr. T. S. Narayana Ayyar *(Secretary to Government).*—The statement under rule 52 should relate only to expenditure which has already been incurred.

Mr. P. V. Subramania Ayyar *(Comptroller of Accounts).*—I said a portion of it has already been incurred.

Mr. President.—I am not myself quite clear on the point. "Any expenditure which has been incurred"; does the word 'incur' mean, already expended, or a liability undertaken to be expended?

Mr. T. S. Balarama Ayyar *(Trichur North).*—My only point is that in one of the previous statements, Rs. 10,000 had been shown, out of which only Rs. 3000 had already been expended. I say that only Rs. 3000 ought to have been included there and the remaining Rs. 7000 should have been subjected to discussion in this House.

Mr. President.—It may land us in difficulty. A work might cost Rs. 10,000 and a commitment might have been incurred to the extent of Rs. 3000.

Mr. T. S. Balarama Ayyar *(Trichur North).*—If the House refused to sanction the balance, Government can exercise their right as they do when cuts are carried. They can certify the expenditure.

Mr. T. S. Narayana Ayyar *(Secretary to Government).*—The necessity for the whole expenditure must have been fully investigated, because Government have authorised the whole

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expenditure under section 16 (9). The point raised by the Hon-ble Member will be further examined.

Mr. T. S. Balarama Ayyar *(Trichur North).*— Rs. 10,000 was included in a statement like this and balance Rs. 26,000 in the Budget Estimate. There also the point is not clear. If all the Rs. 36,000 had been included in the statement, I can understand it.

Mr. A. Sankara Menon *(Trippunithura).*—If it were the intention to include in the statement the amount sanctioned by the Government, the language of the section should have been followed. The statement is not with regard to the amounts authorised, but the expenditure incurred.

Mr. President.—That is a point to be examined.

Supplementary Grants

Rs. 262—2—8 under 13—Registration—T— Rents and Rs. 231 under 13—Registration —O—Miscellaneous.

Mr. M. P. Cherian *(Joint Secretary to Government).*—I rise to move for the grant of Rs. 262—2—8—under 13—J. Rents' and Rs. 231 under 'Registration—Miscellaneous.' The necessity for these additional grants is explained in the notes circulated among the members of the Standing Finance Committee. I request the House will be pleased to grant these allotments.

Grants were put and carried.

Rs. 144 under 20—Education—2— Gas Supervision.

Rao Sahib I. N. Menon *(Director of Public Instruction).*—Sir, I request the House to be pleased to grant an additional allotment of Rs. 144 for the payment of the man employed in the gas Installation of the Maharaja's College. It was a temporary appointment and it was found necessary to continue it. This was brought to the notice of the Government only after the budget was framed and therefore, this expenditure was not anticipated. I request therefore that the House may be pleased to grant this additional allotment.

Grant was put and carried.

Rs. 250 under 20—Education—2—T. A.

Rao Sahib I. N. Menon *(Director of Public Instruction).*—I request, Sir, that the House may be pleased to grant

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